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PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION (EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 20th September, 2017

No. G.S.R.42/P.A.5/2017/S.164/Amd.(3)/2017.- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:-

RULES

1. (1) These rules may be called the Punjab Goods and Services Tax (Third Amendment) Rules, 2017.
(2) Save as otherwise provided, they shall come into force on and with effect from the date of their publication in the Official Gazette.
2. In the Punjab Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), in rule 3, in sub-rule (4), for the words “sixty days”, the words “ninety days” shall be substituted.
3. In the said rules, in rule 17, with effect from the 23rd June, 2017, in sub-rule (2), after the words, “said form”, the words “or after receiving a recommendation from the Ministry of External Affairs, Government of India” shall be inserted.
4. In the said rules, in rule 24, with effect from 23rd July, 2017, in sub-rule (4), for the words “within a period of thirty days from the appointed day”, the words and figures “on or before 30th September, 2017” shall be substituted.
5. In the said rules, for rule 34, the following rule shall be substituted, namely:-

“34. Rate of exchange of currency, other than Indian rupees, for determination of value.- (1) The rate of exchange for determination of value of taxable goods shall be the applicable rate of exchange as notified by the Board under section 14 of the Customs Act, 1962 on the date at the time of supply of such goods in terms of section 12 of the Act.
(2) The rate of exchange for determination of value of taxable services shall be the applicable rate of exchange determined as per the generally accepted accounting principles on the date at the time of supply of such services in terms of section 13 of the Act.”;

6. In the said rules, in rule 40, with effect from the 1st day of July, 2017, in sub-rule (1), for clause (b), the following clause shall be substituted, namely:-

“(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of section 18, or within such further period as may be extended by the Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in **FORM GST ITC-01** to the effect that he is eligible to avail the input tax credit as aforesaid:

Provided that any extension of the time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.”.

7. In the said rules, in rule 44, with effect from 1st July, 2017, for sub-rule (2), the following sub-rule shall be substituted, namely:-

“(2) The amount, as specified in sub-rule (1) shall be determined separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.”

8. In the said rules, after rule 44, the following rule shall be inserted, namely:-

“44A. Manner of reversal of credit of Additional duty of Customs in respect of Gold dore bar.-*The credit of Central tax in the electronic credit ledger taken in terms of the provisions of section 140 relating to the Cenvat Credit carried forward which had accrued on account of payment of the additional duty of customs levied under sub-section (1) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), paid at the time of importation of gold dore bar, on the stock of gold dore bar held on the 1st day of July, 2017 or contained in gold or gold jewellery held in stock on the 1st day of July, 2017 made out of such imported gold dore bar, shall be restricted to one-sixth of such credit and five-sixth of such credit shall be debited from the electronic credit ledger at the time of supply of such gold dore bar or the gold or the gold jewellery made therefrom and where such supply has already been made, such debit shall be within one week from the date of commencement of these Rules.”.*

9. In the said rules, in rule 46, for the third proviso, the following proviso shall be substituted, namely:-

“Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX” or “SUPPLY MEANT FOR EXPORT/

SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”, as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,-

- (i) name and address of the recipient;
- (ii) address of delivery; and
- (iii) name of the country of destination:”.

10. In the said rules, in rule 61, with effect from 1st July, 2017, for sub-rule (5), the following sub-rules shall be substituted, namely:-

“(5) Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended and the circumstances so warrant, the Commissioner may, by notification, specify the manner and conditions subject to which the return shall be furnished in FORM GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(6) Where a return in FORM GSTR-3B has been furnished, after the due date for furnishing of details in FORM GSTR-2 —

(a) Part A of the return in FORM GSTR-3 shall be electronically generated on the basis of information furnished through FORM GSTR-1, FORM GSTR-2 and based on other liabilities of preceding tax periods and PART B of the said return shall be electronically generated on the basis of the return in FORM GSTR-3B furnished in respect of the tax period;

(b) the registered person shall modify Part B of the return in FORM GSTR-3 based on the discrepancies, if any, between the return in FORM GSTR-3B and the return in FORM GSTR-3 and discharge his tax and other liabilities, if any;

(c) where the amount of input tax credit in FORM GSTR-3 exceeds the amount of input tax credit in terms of FORM GSTR-3B, the additional amount shall be credited to the electronic credit ledger of the registered person.”.

11. In the said rules, in rule 83, with effect from 1st July, 2017, in sub-rule (3), in the second proviso, for the word “sub-section”, the word “sub-rule” shall be substituted.

12. In the said rules, in rule 87,-

- (a) in sub-rule (2), the following shall be inserted, namely:-

“Provided that the challan in FORM GST PMT-06 generated at the common portal shall be valid for a period of fifteen days:

Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also do so through the Board's payment system namely, Electronic Accounting System in Excise and Service Tax from the date to be notified by the Board.”;

(b) in sub-rule (3), for the second proviso, the following proviso shall be substituted, namely:-

“Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.”.

13. In the said rules, in rule 89, with effect from 1st July, 2017, in sub-rule (4), in clause (E), for the word “sub-section”, the word “clause” shall be substituted.
14. In the said rules, for rule 103, with effect from the 1st day of July, 2017, the following rule shall be substituted, namely:-

“103. Qualification and appointment of members of the Authority for Advance Ruling.-The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.”.

15. In the said rules, in “FORM GST REG-01” under the heading ‘Instructions for submission of Application for Registration’, after Serial No. 15, the following Serial No. shall be added, namely:-

“16. Government departments applying for registration as suppliers may not furnish Bank Account details.”.

16. In the said rules, with effect from the 22nd June, 2017, for “FORM GST REG-13”, the following Form shall be substituted, namely:-

“Form GST REG-13

[See rule 17]

**Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/
Embassies /Others**

State /UT –

District –

PART A

- (i) Name of the Entity
- (ii) Permanent Account Number (PAN) of entity (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)
- (iii) Name of the Authorised Signatory
- (iv) PAN of Authorised Signatory
(Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)
- (v) Email Address of the Authorised Signatory
- (vi) Mobile Number of the Authorised Signatory (+91)

PART B

1.	Type of Entity (Choose one)	UN Body <input type="radio"/>	Embassy <input type="radio"/>	Other Person <input type="radio"/>
2.	Country			
2A.	Ministry of External Affairs, Government of India' Recommendation (if applicable)	Letter No.	Date	
3.	Notification details	Notification No.	Date	
4.	Address of the entity in State			
	Building No./Flat No.	Floor No.		
	Name of the Premises/Building	Road/Street		
	City/Town/Village	District		
	Block/Taluka			
	Latitude	Longitude		
	State	PIN Code		
	Contact Information			
	Email Address	Telephone number		
	Fax Number	Mobile Number		
7.	Details of Authorized Signatory, if applicable			
	Particulars	First Name	Middle Name	Last name
	Name			

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Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number	Email address		
Telephone No.			
Designation/Status	Director Identification Number (if any)		
PAN (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	Aadhaar Number (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)		
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
Residential Address			
Building No./Flat No.	Floor No.		
Name of the Premises/Building	Road/Street		
Town/City/Village	District		
Block/Taluka			
State	PIN Code		
8. Bank Account Details (add more if required)			
Account Number	Type of Account		
IFSC	Bank Name		
Branch Address			
9. Documents Uploaded			

The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution/power of attorney, authorizing the applicant to represent the entity.

Or

The proper officer who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of resolution/power of attorney, authorizing the applicant to represent the UN Body/Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body/Embassy etc.

10. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place: (Signature)

Date:

Name of Authorized Person:

Or

(Signature)

Place:

Name of Proper Officer:

Date:

Designation:

Jurisdiction:

**Instructions for submission of application for registration for UN Bodies/
Embassies/others notified by the Government.**

- Every person required to obtain a unique identity number shall submit the application electronically.
- Application shall be filed through Common Portal or registration can be granted suo-moto by proper officer.
- The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the “Authorised Signatory details” in the application.
- PAN / Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act.

17. In the said rules, in FORM GST TRAN-1, with effect from 1st July, 2017, in serial no. 7,-

- (i) in item (a), for the word, figures and bracket “and 140 (6)”, the sign, figures, bracket and word “,140 (6) and 140 (7)” shall be substituted;

- (ii) in Table (a), for the heading of column (2), the heading “HSN as applicable” shall be substituted;
 - (iii) in item (b), -
 - (a) after the word, figures and bracket, “section 140 (5)”, the words, figures and bracket “and section 140(7)” shall be added;
 - (b) for column heading 1, the column heading “registration number of the supplier or input service distributor” shall be substituted;
 - (c) in the heading of column 8, after the words “Eligible duties and taxes”, the bracket and words “(central taxes)” shall be added.
18. In the said rules, in FORM GST TRAN-2, with effect from 1st July, 2017, in serial. No. 4 and 5, in the Table, for the heading of column (1), the heading “HSN as applicable” shall be substituted.

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ANURAG AGARWAL,
Financial Commissioner (Taxation) and
Secretary to Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION (EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 20th September, 2017

No. S.O.52/P.A.5/2017/S.54/2017.-In exercise of the powers conferred by sub-section (6) of section 54 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) (hereafter in this notification referred to as “the said Act”), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendation of the Council, is pleased to notify, with immediate effect, the following category of registered persons who shall not be eligible for refund of ninety per cent. of the total amount claimed as refund on account of zero-rated supply of goods or services or both on a provisional basis, namely:-

- (i) any registered person who has been granted registration under the said Act or under the existing law within a period of six months from the date of application for refund; or
- (ii) any registered person who has not furnished the returns for three consecutive tax periods immediately preceding the date of application for refund.

ANURAG AGARWAL,
Financial Commissioner (Taxation) and
Secretary to Government of Punjab,
Department of Excise and Taxation.